

EXPENDITURE ACCOUNT CODES

Updated 10/25/17

Office of Sponsored Programs

**Source: MSU University Business Services Procedures Manual Section 480.00 Expenditure Account Codes. The following list is intended as a resource tool for BPA preparation and other expenditure related tasks on Sponsored Research funding, including budget preparation.*

CONTRACTED SERVICES – Service rendered by others EXCEPT rentals, repairs and maintenance.

- 62101 APPRAISER FEES – Payments made to a licensed appraiser who is hired for a professional valuation of property owned by the University (ex: artwork or real estate)

- 62102 CONSULTANT AND PROFESSIONAL SERVICE - Contracts with recognized professionals such as lawyers, doctors, accountants, consultants, independent contractors, athletic officials, concert bands, hired musicians, entertainers, cable TV, etc. - including travel, meals, and lodging for these professionals. Watch for possible non-resident.

- 62104 INSURANCE AND BONDS - FIXED

- 62104A INSURANCE AND BONDS - NON-FIXED COSTS

- 62106 LABORATORY TESTING – Payments made for laboratory services provided by off-campus organizations.

- 62107 LAUNDRY – Payments made to launder clothes or linens.

- 62115 PHOTOGRAPHIC SERVICES – Payments made for photographic services, including the production of prints and slides from exposed film.

- 62116 MEDICAL SERVICES – Payments made to an external physician or other suppliers or providers of medical or health care services.

- 62127 OTHER LEGAL SERVICES

- 62132 FIRE SUPPRESSION SERVICES

- 62134 HONORARIUMS/SPEAKERS - Speakers who present workshops & lectures – - not including their reimbursement of travel, meals, and lodging. Watch for possible non-resident.

- 62135 CONSULTING SERVICES – TRAINING – Training Payments made to external providers for training purposes.

- 62136 IT CONSULTING & PROF SERVICES – Information Technology Services Payments made for web design or maintenance to an external provider.

- 62143 SECURITY PROTECTION – Payments made to provide security service for University buildings and grounds, armored car service or special events.

- 62144 NETWORKING SERVICES

- 62145 OSP SEMINAR EXPENSES

- 62160 BACKGROUND CHECKS – Payments for background checks conducted on potential employees.
- 62164 PERFORMANCE FEES – expenditures for concerts and other entertainment functions.
- 62165 TEMPORARY SERVICES – Expenditures for short-term personnel services provided on a contractual basis by an outside firm. Such persons are not employees of the University.
- 62172 COMPUTER PROCESSING
- 62173 COMPUTER PROCESSING SERVICES - MSU Computing Center Only
- 62174 DATA NETWORK
- 62182 MISC. INFORMATION SYSTEMS SERVICE – Non-Dept. of Admin.
- 62186 HAZARDOUS WASTE DISPOSAL – Payment to an outside vendor for disposal of items that are hazardous in nature and/or require specialized services not covered by normal sanitation service provider.
- 62190 PRINTING/PUB & GRAPHICS
- 62191 OFF CAMPUS PRINTERS - Printing expenditures to an external provider
- 62192 GRAPHIC ARTS SERVICES – Payment to an external provider of graphics (i.e. monograms, embroidery, embossing, nametags)
- 62198 CAMPUS SERVICES - Services performed by university operations such as Printing Services, Motor Pool, ERL, Facility Services (non-repairs), etc.
- 62878 PARKING SERVICES - short term parking and hang tags

SUBCONTRACTS

- 621471 Subcontract Payments less than \$25,000**
- 621472 Subcontract Payments more than \$25,000**

SUPPLIES (Includes Materials, Utilities, and Dues/Subscriptions)

- 62201 AGRICULTURAL SUPPLIES - Seeds, fertilizer, animal feed, and other farm supplies. AES feed supplies not specifically identified elsewhere.
- 62204 EDUCATIONAL SUPPLIES - Any supplies and materials relating to the education of students.
- 62205 FOOD SUPPLIES
- 62208 LABORATORY SUPPLIES - Supplies used in research.
- 62208A LABORATORY SUPPLIES(Animals) - Small animals used in research.

- 62209 MEDICAL SUPPLIES - Purchased for use -- Not for Resale.
- 62210 MINOR TOOLS - Tools costing less than \$1,000.00.
- 62212 PHOTOCOPY, PHOTO AND REPRODUCTION SUPPLIES - All photo and reproduction supplies and materials including photocopy, film, videotapes and cassettes. (Not to be confused with printing.)
- 62215 VEHICULAR SUPPLIES
- 62216 BULK GASOLINE
- 62225 BOOKS and Reference Material - This includes films, filmstrips, prerecorded cassettes and tapes, books, and journals of a relatively permanent nature or used for reference
- 62229 SHOP SUPPLIES & TOOLS
- 62238 MINOR EQUIPMENT - Non-computing equipment (\$1000 - \$4,999).
- 62242 DIESEL FUEL
- 62243 WEED CONTROL
- 62244 CHEMICALS - Chemicals used for non-academic purposes.
- 62245 COMPUTER EQUIPMENT - Computing equipment, including peripherals, costing less than \$5,000.00.
- 62249 MINOR SOFTWARE - Software with a unit cost less than \$100,000.00.
- 62259 KITCHEN SUPPLIES
- 62264 GROCERY
- 62269 COSTUMES/SCENERY/SCRIPTS (only used by Shakespeare in the Parks)
- 62280 PROGRAM EXPENSE
- 62281 FEED SUPPLEMENT
- 62283 GRAIN
- 62285 HAY
- 62286 MARINE SUPPLIES
- 62287 FERTILIZER
- 62290 OFFICE/COMPUTER SUPPLIES - All supplies and materials necessary to operate and maintain an office.**

- 62293 PUBLICATION EXPENSE
- 62295 CUSTODIAL/CLEANING SUPPLIES
- 62601 ELECTRICITY**
- 62602 HEATING FUEL**
- 62603 NATURAL GAS**
- 62604 LABORATORY GAS
- 62605 WATER AND SEWER
- 62606 GARBAGE AND TRASH REMOVAL
- 62607 PROPANE
- 62801 DUES - Memberships in organizations where MSU is the institutional member and is required to join (excludes all personal memberships).
- 62802 SUBSCRIPTIONS - Magazines, newspapers, periodicals, directories, technical services, subscriptions including computer update; license renewals; programming costs.
- 62809 EDUCATIONAL/TRAINING COSTS – Training costs including light refreshments or meals served during seminars, workshops, professional meetings or conferences. Hospitality Form required for food over \$30. Participant List required.
- 62868a HUMAN SUBJECTS PAYMENT - payments to participants
- 62889C INTERNAL ASSESSMENT - CENTRAL - Used to recharge between client departments and Shared Services. Not to be used on Federal Grant Awards.
- 62889E E-WASTE ASSESSMENT
- 62999 GOODS PURCHASED FOR RESALE - To be used by revenue producing centers ONLY when a product is purchased, inventoried and then resold. Includes Student Health Service purchases for resale.

COMMUNICATIONS

- 62304 POSTAGE AND MAILING - Including telegram, Federal Express and UPS.
- 62305 UPS (UNITED POSTAL SERVICE) Charges
- 62309 ADVERTISING - Other than recruiting. Include copy of ad.**
- 62315 ADVERTISING – Newspaper – other than recruiting. Include copy of ad.**

- 62316 EMPLOYMENT ADS – Out-of-State Advertisement. Include copy of ad.
- 62317 EMPLOYMENT ADS – Instate Advertisements. Include copy of ad.
- 62319 **CELLULAR PHONES**
- 62320 Long Distance Video Conference (BTC charges for video conferencing)
- 62322 Teleconferences
- 62371 **TELEPHONE MONTHLY SERVICE - Non State Provider – Replaces 62370 Monthly service charges, including private line service and usage, equipment, Information/Operator, directory assistance**
- 62374 **INTERNET SERVICES**
- 62386 Long Distance Telephone- Non State Provider
- 623B0 ITSD Voice Services (Used by ITC) Replaces 62372
Including long distance, credit card calls, telefax, and cellular phone itemized charges.
- 623B1 ITSD Video Services (Used by ITC)
- 623B2 ITSD Network Services (Used by ITC)
- 623B3 ITSD Pass-Through NTSB (Used by ITC)
- 623B4 LONG DISTANCE TELEPHONE – State Provider (ITSD) – Replaces 62385
Including long distance, credit card calls, and telefax

TRAVEL – Transportation on public conveyances, meals, and lodging per diem, mileage allowances for private cars used by employees (both in-state and out-of-state)

EMPLOYEE IN-STATE

- 62401 IN-STATE PERSONAL CAR MILEAGE
- 62403 IN-STATE AIRCRAFT RENTAL - (Employee) When an employee is the pilot (this is not for chartered flights). Also, please check with Safety & Risk Management before making arrangements.
- 62404 IN-STATE STATE MOTOR POOL (Used by Motor Pool when they bill the department)
- 62405 IN-STATE TRAVEL - Other (Employee)
- 62406 IN-STATE NO RECEIPT LODGING -- In-state lodging allowance when a receipt is not obtained when travel is NOT in conjunction with training. Taxable
- 62407 IN-STATE Taxable Meals (Employee) – In-state meals claimed for a day trip with no overnight stay

- 62408 IN-STATE LODGING-STATE EMPLOYEES - Lodging in-state for staff and other state employees.
- 62409 IN-STATE CARE RENTAL - If the car is rented in state, use this account
- 62410 IN-STATE MEALS (Employee)
- 62436 IN-STATE No Receipt Lodging - Training (Employee)– In-state lodging allowance when a receipt is not obtained when travel is due to training. Taxable

EMPLOYEE OUT-OF-STATE

- 62411 OUT-OF-STATE PERSONAL CAR MILEAGE (Employee)
- 62413 OUT-OF-STATE AIRCRAFT RENTAL (Employee)
- 62415 OUT-OF-STATE TRAVEL (Employee)
- 62416 OUT-OF-STATE NO RECEIPT LODGING (Employee)-Out-of-state lodging allowance when a receipt is not obtained when travel is NOT due to training. Taxable
- 62417 OUT-OF-STATE Taxable Meals (Employee)- Out-of-state meals claimed for a day trip with no overnight stay.
- 62418 OUT-OF-STATE Lodging (Employee)
- 62419 OUT-OF-STATE CAR RENTAL - If the car is rented out of state, use this account
- 62430 OUT-OF-STATE MEALS - When an overnight stay is involved (Employee)
- 62447 OUT-OF-STATE NO RECEIPT LODGING- TRAINING (Employee)- Out-of-state lodging allowance when a receipt is not obtained when travel is due to training. Taxable

EMPLOYEE FOREIGN TRAVEL

- 62426 FOREIGN TRAVEL (Employee)– out of country travel

NON-EMPLOYEE TRAVEL

- 62494 NON-EMPLOYEE TRAVEL MILEAGE
- 62495 NON-EMPLOYEE TRAVEL MEALS
- 62497 NON-EMPLOYEE IN-STATE LODGING- Lodging in-state for non-staff such as students and athletic teams.
- 62498 NON-EMPLOYEE TRAVEL - In-state or out-of-state travel for non-staff such as students and athletic teams.

OTHER TRAVEL EXPENSES

- 62810 RELOCATION-TAXABLE - Includes taxable moving expenses for successful position candidates.

(If UBS/HR determines expenditure is non-taxable, the code may be changed to 62863)

- 62815 RECRUITING- Travel, meals, lodging for position candidates and prospective athletes. Not advertising (See 62316 and 62317 for advertising). Hospitality Form and Participant List required for food over \$
- 62817 REGISTRATION FEES - Conference and meeting registrations.

RENT – Charges for the use of equipment or use of facilities.

- 62504 OFFICE EQUIPMENT RENT - Photocopy machines, calculators, typewriters, furniture, postage meter rent.
- 62505 OTHER EQUIPMENT RENT - Rent for other non-office equipment.
- 62512 STORAGE-RENT– Rent expense incurred to store equipment
- 62517 LEASED ITEMS - All leased items that will not become State property.
- 62528 BUILDING RENT - Rent of rooms or office space.
- 62528A SIGNIFICANT SPACE LEASE

REPAIR AND MAINTENANCE – Labor, material and overhead cost for maintaining facilities, replacement of carpet, drapes, etc. and Facilities Services billing.

- 62701 BUILDING AND GROUNDS REPAIR AND MAINTENANCE - Labor, material and overhead cost for maintaining facilities, replacement of carpet, drapes, etc. and Facility Services billing.
- 62704 EQUIPMENT REPAIRS AND MAINTENANCE - Maintenance contracts and other repairs for computers, copiers, typewriters, calculators and other equipment.
- 62706 VEHICLE REPAIR AND MAINTENANCE - Repair and maintenance to all State vehicles.**
- 627071 FARM EQUIPMENT
- 62743 MULTI-USER COMPUTERS & TERMINALS
- 62750 SOFTWARE MAINTENANCE - Costs associated with software maintenance contracts including cloud-based services

AWARDS

- 62828 SCHOLARSHIPS & FELLOWSHIPS – Stipends, scholarships, etc.**
- 62828B SCHOLARSHIPS - Books**
- 62828F SCHOLARSHIPS - Foundation** *for Athletics Students only, all others use 62828*
- 62828M SCHOLARSHIPS - Medical** *for Athletics Students only, all others use 62828*
- 62828S SCHOLARSHIPS - SOAF** *for Athletics Students only, all others use 62828*
- 62828T SCHOLARSHIPS - Travel**

PARTICIPANT SUPPORT

- 62868 PARTICIPANT SUPPORT COSTS-** Use the following specific participant support account codes

whenever possible:

- 62868C** PARTICIPANT SUPPORT – *Contracted Services* - Services listed under participant support. Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits). Requires Hospitality Approval Form over \$30.00.
- 62868M** PARTICIPANT SUPPORT – *Miscellaneous* - Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits). Requires Hospitality Approval Form over \$30.00.
- 62868S** PARTICIPANT SUPPORT – *Scholarship* - Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits).
- 62868T** PARTICIPANT SUPPORT – *Travel* - Travel listed under participant support. Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits).

NON-MANDATORY TRANSFERS

68801 NON MANDTORY TRANSFER

CAPITAL EXPENDITURES/FACILITIES SERVICES

68820 CAPITAL EXPENDITURES THROUGH FACILITIES SERVICES

CAPITAL / EQUIPMENT

- 63106** COMPUTER/TERMINALS – Over \$5,000.
- 63199** EQUIPMENT - New equipment which is of a non-consumable nature; has an estimated life expectancy of more than one year; and cost equal to or greater than \$5,000.00. (Includes shipping, handling & installation costs.)
- 63299** LIVESTOCK - Includes the cost of horses, cattle, sheep, goats, swine, poultry and other live non-expendable animals.
- 63401** SOFTWARE - Mutli-user software with a cost of \$100,000.00 or more.
- 64299** CAPITAL OUTLAY - GENERAL- Including the contract price of structures housing people, animals, equipment or material, additions and new carpeting or drapery (where they have not been previously installed or permanently attached).